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IN THE

Supreme Court of the United States

October Term, 1961

No. 321

IVA LUX,

Petitioner,

vs.

PEOPLE EX REL. HARLOW MILLER, COUNTY TREASURER AND EX OFFICIO COUNTY COLLECTOR OF LASALLE COUNTY, ILLINOIS,

Respondent.

BRIEF OF RESPONDENT IN OPPOSITION TO PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME COURT OF ILLINOIS

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STATEMENT OF THE CASE

In 1957, the last year of the Quadrennial Period which began in 1954, the Department of Revenue of the State of Illinois certified a multiplier of 1.0989 which also applied to all property within the County of LaSalle, under general powers of equalization in effect this being approximately 10% increase. After the imposition of said multiplier, the total assessed valuation of property in LaSalle County was considered to be on a par with other counties in the State (Exh. 12, Rec. 87-101). In the year 1958 for the start of quadrennial 1958 through 1961, the Township Assessor of

Bruce Township reduced the final equalized figures of 1957 which were obtained by use of the State multiplier on 4,690 "lots" by approximately 20%. There were 1,482 "lots" which were not so reduced by the Township Assessor which from a study of Exhibits Nos. 1, 2, and 3 (Rec. 79) indicated that the vast majority were vacant "lots" with small valuation. So that in effect all the "lots" which had substantial valuation were reduced by 20% or more. People's Exhibits 1, 2, and 3 show that the Assessor in his books has distinguished certain parcels therein which were referred to as "lots" and which are included in the "lots" book of the Assessor and those which he distinguishes in said Exhibit as "lands" which are in the "lands" book of the Assessor.

As to those parcels contained in the "lands" book, 249 were reduced by 10% or more and 74 thereof were not reduced for the reason that they had been sub-divided in the meantime and consequently had changed from vacant "land" to improved "lots".

In addition thereto, the Assessor's books being People's Exhibits 1, 2, and 3 (Rec. 79) did vary in part from the Assessor's original 1957 books because during the quadrennial 1954 through 1957 improvements were made on existing structures or with new construction and thus their value enhanced or the same reduced by fire or demolition and value reduced.

But in general, the Assessor for Bruce Township reduced the value of "lands" by approximately 10% and the value of "lots" by approximately 20% when compared with the equalized assessed valuation of "lands" and "lots" as equalized by the multiplier by the Department of Revenue. The total assessed value of "lands" after the State Multiplier was applied in the year 1957 was $4,944,850.00 (Rec. 52). The Assessor's valuation of same "lands" was $4,518,-570.00 for the year 1958 (Rec. 53) being basically a 10%

reduction between the two years.

As to the "lots" the 1957 total equalized valuation was $34,770,390.00 (Rec. 53) and the 1958 Assessor's figure as to "lots" was $28,770,390.00 (Rec. 53) being a decrease in valuation of approximately 20%. New construction and improvements were added on to the Assessor's books in the year 1958 not listed in the valuations as equalized by the Department of Revenue in 1957. The figures of the Assessor for the quadrennial years 1958 through 1961 as modified by the Supervisor of Assessments was published in the Streator Daily Times Press (Rec. 8). After individual complaints had been filed and heard by the Board of Review and changes passed thereon had been made, then this additional action was taken by the Board of Review wherein it published a notice in the Streator Daily Times Press. Providing among other things that they proposed to raise the assessments of all real estate by using a multiplier of 1.20 (People's Exh. 5-c, Rec. 54). The first publication being on March 25, 1959, with the hearing being held on April 13, 1959, at 10:00 A.M. Approximately 50 people were present with legal counsel (Rec. 56). After the hearing, the Board of Review agreed that all "Farm Lands" be increased 10% and all "lots" be increased 20% (Rec. 56). On May 12, 1959, the Board of Review of La-Salle County submitted a written report on equalization of local assessments to the Department of Revenue of the State of Illinois (Exh. 5-g, Rec. 57). This report indicated that the Board of Review changed the assessment valuation of "lands" in Bruce Township by increasing the same by 10% as shown in the "lands" book (Exh. 1). That they changed the assessment valuation of "lots" in Bruce Township by increasing the same by 20% (Exh. 2 and 3). Francis Duncan, who was a member of the Board of Review, testified that the Board of Review understood "farm land" to mean lands as set forth in the Assessor's books.

The extension of the increase by the multiplier was carried out in part by the County Clerk's Office under the instructions of the Board of Review (Rec. 49). After said extension of taxes, the Board of Review affixed their affidavit to the Assessor's Books (People's Exh. 5-H and also Exh. 1, 2, and 3, Rec. 57).

In regard to the Owens Illinois Glass Company factory or property the Board of Review made a mistake in computation (Rec. 77). The mistake having occurred after the individual complaint was made and heard, and it was to be reduced similar to like property reduced by Adam Crone the Assessor, which he had not done on this particular piece, which the Clerk of the Board of Review failed to do and the multiplier was applied to the original figure which was in error. Then after the application of the township multiplier, the assessment of the Board of Review is as set forth. That result being that this property was finally assessed comparable to the assessment of 1957 after the application of the Department of Revenue multiplier in that year.

ARGUMENT FOR DENYING THE WRIT

I.

Proper notice and an opportunity to be heard, as required by due process of law, was given before an increase in assessment was made.

The statutory authority for the action of the Board of Review herein is contained in Chapter 120, Paragraph 589, Illinois Revised Statutes of 1957, which provides as follows:

> "In Counties containing less than 500,000 inhabitants, the Board of Review shall in any year, whether the year of the quadrennial assessment or not:
>
> • • • • •

"(5) Increase or reduce the entire assessment of either real or personal property, or both, or of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis, or equalize the assessment of real or personal property, by increasing or reducing the amount thereof, in any township, or part thereof, or any portion of the county as may, in its opinion, be just, *but the assessment of any class of property or of any township or part thereof, or any portion of the county, shall not be increased until the board shall have published a notice in a newspaper of general circulation published in the county, of such proposed increase* and shall have given the owners of the property affected, or any one representing them, or other citizens of said territory, an opportunity to be heard within 20 days after the date of such publication. * * *"

As stated therein before a horizontal increase in taxes or a debasement thereof can be made a published notice must be given to the taxpayers 20 days prior to the hearing date.

In the instant case, the Board of Review did publish a notice of the proposed increase; this notice was directed to all property owners in Bruce Township (Exh. 5 c, Rec. 9). The notice required in this type of proceeding is by publication and not individual notice to each taxpayer separately. Notice of this type has been approved by this Court as shown by *Bi Metallic Investment Co. v. State Board of Equalization,* 239 U.S. 441, 36 Sup. Ct. Rep. 141, 60 L. Ed. 372, to be in conformance with due process of law.

The action of the Board of Review was a horizontal increase of taxes by different classifications which classifications were properly made. In the first instance the Revenue Act of Illinois (Ill. Rev. Stat. 1957, Chap. 120, par. 501) refers to tracts and lots for the valuation of real property. This is directed to the assessor who makes the

original assessment. There is nothing in the statutes that indicates the Board of Review cannot follow the same classifications. As Exhibits 1, 2, and 3 clearly show it is the manner in which the assessor set up his original assessment. Such classifications have been held not to be arbitrary or capricious by the Supreme Courts of different States. See *Hossach, Assessor* v. *The Kane County Board of Review,* 21 Ill. 2d 10; *People ex rel. Lunn* v. *Chicago Title and Trust Co.,* 409 Ill. 505; *State* v. *Local Board of Review,* 225 Ia. 855, 283 N.W. 87; *Fromkin* v. *State,* 158 Neb. 377, 63 N.W. 2d 332.

The order entered by the Board of Review is to be determined from its complete records. When the typewritten entry was made as to "farm lands" and "lots", "farm lands" was meant as "lands" as shown by the testimony of Francis Duncan, who was a member of the Board of Review, who said that the Board of Review understood "farm land" to mean "lands" as set forth in the assessor's books.

What constitutes the records and what do they show? The petitioner infers that the "record" in the instant case is the purported minute order as shown by Exh. 5-f, but this is not so. The records of the Board of Review include the assessment books, and, as a matter of fact, are the main records of the Board of Review.

As the court stated in *People* v. *Hunt,* 311 Ill. 291:

> "The only *record* the Board of Review is required to keep of its actions in determining whether property shall be assessed against a party, is to note what it does on the tax books."

Again the court stated in *People* v. *Chicago Tunnel Company,* 263 Ill. 253:

> "The *record* of the decision of the Board upon a hearing for the purpose of modifying an assessment is made by entering it upon the *assessment books,* and

that which the Board decided to do must be determined by the *record* made by it."

In *People* v. *Orvis*, 301 Ill. 350, the Supreme Court stated:

> "It is also objected that the record does not show a compliance with the statute with reference to such equalization. The record shows in this case that the Board of Review made a horizontal raise of thirty per cent on all lands and improvements in the city of Waukegan, and a fair construction of the minutes of the board is that the action was taken in accordance with the statute. *The record shows the change on the assessment books* in accordance with section 37 of the act. * * * While the record in this case does not affirmatively show the vote of the board on the matter of the raise in question, *all members thereof made the required affidavit attached to such assessment when completed,* and it cannot be doubted that the requirement of the statute, that such raise shall be concurred in by a majority of the board, was met. The statute does not require, in an application for judgment for taxes, that the minutes of the board be put in evidence showing the vote of each member on its act of equalization."

A reading of the foregoing cases makes it abundantly clear that the *record* made by the Board of Review consists primarily of the entries in the assessment book, and the signing and swearing to the same by the members of the Board. In the instant case, an additional record was made, in that a written report was made to the Department of Revenue concerning the action taken by the Board. It is significant to note that the last case hereinabove referred to states that it is not required in an application for judgment for taxes that the minutes of the Board be put in evidence. This, and the other cases herein cited, all indicate that the *record* of the decision of the Board is to be made *by entering it in the assessment books.* In the instant case, the entry of the decision in the assessment books was made, which clearly showed, parcel by parcel, an increase of 20% on all lots in Bruce Township, and an in-

crease of 10% on all parcels in the "lands" book of Bruce Township. To make the record complete, it was then reported in writing to the Department of Revenue on May 12, 1959, that this action was taken (Exh. 5-h, Rec. 7), or, in other words, that this was the record that they had made. The significant part of the record that was made by the Board of Review of LaSalle County, herein, was the entry in the assessment books, parcel by parcel, of the action that had been taken, and the signing under oath of the same that these figures were correct, and the further report in writing to the Department of Revenue, again affirming this action. Regardless of the terminology employed to the purported minute order, the actual action of the Board, and official record made of such action, shows clearly that all lots were to be raised 20% and all lands 10%. Further verification of this fact may be found in the extension by the County Clerk based on this record, and the collection by the County Collector based on this record.

It must be conceded without argument that taxes could not be extended and collected on the basis of the minute order, as it was not such an official record of the Board's action as to support the levy of taxes. Such minute order is, in fact, so insignificant a part of the record that it need not be shown to make out a prima facie case upon an application for judgment and sale for taxes. Regardless of what may be written in such a minute order, the entry in the assessment book is the official action of the Board, and is the action and record thereof which supports the tax. This is in accordance with the directions contained in Paragraphs 590 and 591 of Chapter 120, Illinois Revised Statutes.

Since this was a horizontal increase case, a published notice was given. No individual notices were required. As can be seen by the instant action 1600 individual notices and hearings would have prevented the Board from ever

completing its work during the time allotted therefor and in time for the taxes to be levied for the year involved. Because of such cases the legislative body has properly provided for a horizontal increase in taxes for certain areas and certain classes. Such was the procedure followed by this Board of Review and approved by the Supreme Court of Illinois. See *People* v. *Orvis*, 301 Ill. 350; *People ex rel. Lunn* v. *Chicago Title and Trust Co.*, 409 Ill. 505. Since there was proper notice given the cases cited by the petitioner were complied with by the Board of Review.

The action of the Board of Review resulted in all the property being treated equally and uniformly. It is clear from reading Chapter 120, Section 589 (5) that it is mandatory upon the Board of Review to either increase or reduce the assessment of all real, or of all personal, or both, or of any class included within real property or personal property, if it does not consider that the assessment is proper. If real property or personal property is divided into classes and an increase or reduction applied to such class, then, of course, the classification so established must be a reasonable one, and not arbitrary or capricious. It might be in order to review the authorities which have dealt with the subject of classification for valuing property for taxation.

In *Fromkin* v. *State* (a Nebraska case), 63 N.W. 2d 332, the State Board was given power very similar to that of the LaSalle County Board of Review in the instant case, to "increase or decrease the assessed valuation of real or personal property of any county or tax district * * *, to increase, or decrease the assessed valuation of any class, classes or kinds of property, personal, real, or mixed in any county or tax district * * *."

In the exercise of this power, the Board fixed the actual value of "Lands and improvements", and compared it with the assessed value thereof. The Board increased the

assessment of "Lands and improvements" by 20%, and that of "Lots and improvements" by 48%.

The above action of the State Board was upheld by the Supreme Court.

It will be seen that the classification in the above case was identical with the classification in the instant case, and different percentages of increase were applied to each classification as in the instant case.

In *State* v. *Local Board of Review*, 225 Ia. 855, 283 N.W. 87, the local assessor in the city of Des Moines debased the values of real estate by different percentages according to location within the city, based upon an arbitrary division of the city by the assessor. The Iowa State Board of Assessment and Review ordered the local authorities to increase or reduce the assessments made in the various districts of the city by different percentages in order to equalize the same. The powers of the Iowa State Board of Assessment and Review were almost identical to those granted by the Illinois statutes to the LaSalle County Board of Review in the present case. The pertinent sections of the Iowa statute read: "To * * * raise or lower the valuation of the property, real or personal, in any township, town, city or taxing district, to * * * raise or lower the valuation of any class or classes of property in any township, town, city or taxing district * * *."

It was claimed that this order resulted in a new or original assessment and thus was beyond the power of the Board. The Supreme Court said:

> "The order * * * is a determination that the scheme of valuation * * * resulted in many inequalities in the valuation of all property in each of the sectional areas where * * * unequal percentages were applied to the appraised and computed values. The inequalities were due to the application * * * of a rule in fixing assessable values whereby the location of certain prop-

erty * * * was the sole test as to whether that item was to be valued at 50%, or 75% of the appraised value of the site * * * or some other percentage basis arbitrarily selected for all real estate in that zone. The State Board determined that this method resulted in discrimination and that such assessment so arrived at was erroneous and lacked uniformity.

"It is our conclusion that the facts disclosed by the evidence in this case were amply sufficient to give the State Board of Review jurisdiction to order the correction of such discriminations as they determined were the result of the unjust action taken by the City Assessor.

"The order here made was not equivalent to a new or original assessment nor a revision of individual assessments, but dealt with the aggregate valuation in the several zones. It conformed to and corrected the unequal discounts which it determined had resulted in discrimination, * * * its corrective order was not a reassessment nor was it directed to the individual assessments of individual taxpayers. It merely ordered the pursuance of a uniform mode of valuation for assessments as substitute for the mode it determined led to discrimination in the valuation of all real estate in Des Moines for assessment."

It is interesting to note regarding the above case that action was brought by a number of taxpayers to force the local Board to apply such equalization factor to assessments in Des Moines. In other words, the local Assessor in the Iowa case had applied different percentages in valuing property in different areas of the city of Des Moines. The Iowa State Board of Assessment and Review, under powers almost identical to those of the Board of Review in the instant case, equalized these valuations by applying different percentages to different areas. The taxpayers, in that action, sought to do exactly the opposite of what the taxpayers are doing in the instant case, namely, to force the local Board of Review to apply these equalizing

percentages rather than to allow them to remain valued by different percentages, as had been done by the local Assessor. The Supreme Court ordered the local Board to apply the equalizing factors, and in so doing reversed the lower court who had refused to permit the application of such equalizing factors. It is further interesting to note that some of the same objections were raised in that case that were raised in the instant case, namely, that it would result in the increase of individual assessments, was based on an improper classification, and would result in inequality or lack of uniformity. The Supreme Court of Iowa, in an unanimous opinion, rejected all of these contentions.

In *People* v. *Southwestern Telephone Company*, 377 Ill. 303, the Supreme Court held that the Board of Review could decrease the assessed valuation of real estate in the county by a certain percentage figure, without applying a like percentage figure to personal property; and the court held that this action would not violate the uniformity provisions of the constitution.

In *People* v. *Pickard*, 377 Ill. 610, complaint was made that land and improvements were debased in value at a different percentage of their fair cash value in order to arrive at their assessed valuation. Objector claimed that this destroyed uniformity in taxation, and that thereby Sec. 1 of Article 9 of the State Constitution, and the equal protection and due process clauses of the 14th Amendment to the Federal Constitution were violated. The Supreme Court sustained the overruling of this objection and said:

> "The principle of Law upon which the rule of uniformity in taxation stands does not require that taxing officials, while engaged in the fixing of the full, fair cash value of property, shall adopt the same rules as to all classes of property. They are permitted to exercise their judgment, formulate and apply such rules in the valuing of the various items of property and the classes thereof as will best enable them to arrive at

> the fair cash value of the property which is the subject of assessment. * * * The method of procedure which the taxing officials employ in fixing the fair cash value of property, generally, is not a subject of judicial inquiry if the method and procedure adopted results in a fair valuation being placed on all property so that the burden of taxation will be proportionately distributed according to valuation upon all property in that jurisdiction."

In *People* v. *Olympia Fields Country Club*, 374 Ill. 104, the Supreme Court approved the placing of golf and country club real estate in a different class for assessment purposes than farm lands. The court held this was not an improper classification under Sec. 1 of Article 9 of the Constitution.

In *People ex rel. Lunn* v. *Chicago Title & Trust Co.*, 409 Ill. 505, a case virtually identical to the instant case, the Board of Review made a horizontal increase of lands in the amount of 25%, of lots in the amount of 100%, and improvements in the amount of 50%. The objectors contended that the increases were arbitrary and unreasonable in that the valuation of lands was raised 25% and lots 100%. The court said:

> "The short answer to this is that it was necessary to increase the values of tracts and lots by different percentages in order to make their assessed valuation uniform. Furthermore, sec. 20 of the Revenue Act, (Ill. Rev. Stat. 1947, Chap. 120, par. 501) providing for valuation of real property, refers to tracts and lots, and subparagraph 5 of Sec. 108 (Ill. Rev. Stat. 1947, Chap. 120, para. 589) in authorizing boards of review to increase an entire assessment of real property or an included class, does not impose any limitation upon the classification of real property. The classification of real estate into lands and lots being impliedly authorized by sec. 20, and not prohibited by sec. 108, and being reasonably necessary to equalize the assessment in Warren township, it cannot be said that the action

of the county board in so classifying real estate was arbitrary or capricious."

All of the above cited cases indicate that a classification of real estate into lands and lots, for the purpose of applying a different per cent of increase to each classification, is not arbitrary or capricious, nor does it violate the constitution, nor does it destroy the constitutional requirement for uniformity in taxation. In fact, the cases and the statutes involved make it clear that it is the duty of the Board of Review to take this very action, if, in their opinion, it is necessary that this be done, to equalize the assessment of property in a township.

A perusal of the authorities which deal with the burden cast upon the objectors in a proceeding of this type indicates clearly that the objector must establish that his property was assessed at more than its fair cash value, or that it was assessed at a greater percentage of its fair cash value than other property subject to like taxes. No effort was made in this case to establish, or even to allege, that any of the properties of the objectors herein were valued at more than 100% of their fair cash value, nor was any effort made to prove, or even allege, that any of said properties were assessed at a greater proportion of their fair cash value than that of similar property in other taxing districts, or other properties similarly situated, or of a similar type or character. See *People ex rel. Tennyson* v. *Texas Co.,* 406 Ill. 120, *People* v. *Wasson Coal Co.,* 403 Ill. 30, *People ex rel. Ruchty* v. *Saad,* 411 Ill. 390.

What was the result of the action taken? First of all, the total assessed valuation for 1957, after the application of the multiplier by the Department of Revenue must be considered since that is the final assessment figure for the year 1957. See *People* v. *Board of Review of Cook County,* 290 Ill. 467. This figure, then, must of necessity be assumed to be the proper equalized assessed valuation for the year

1957. As previously stated, in the spring of 1958, the local Assessor of Bruce Township, based upon the final assessed valuation for the year 1957, debased these valuations as to lots in the amount of 20%, and as to lands in the amount of 10%, or approximately so. Stated otherwise, the local Assessor apparently determined, in 1958, that he would value lands on a basis of 90% of their 1957 final assessed valuation, and that he would value lots on a basis of 80% of their 1957 final assessed valuion. It is significant to note, at this point, that had this addition been allowed to exist by the Board of Review, the uniformity which had been established by the final assessed figures for the year 1957 would be completely destroyed by the action of the local Assessor, undertaken a few months later in the spring of 1958. When viewed in this manner, it will at once appear that all owners of lands, as compared to owners of lots, would find themselves in a position where their property was being assessed at a greater proportion of its fair, cash value, than was the property of those owners of lots in the same township. This would have resulted in the very lack of uniformity which the Supreme Court of the State of Illinois has stated must be established in order to prevail in a tax objection proceeding. In order that such uniformity, which had existed in 1957, be restored to Bruce Township, it became the duty of the Board of Review under Ill. Rev. Stat. 1957 Par. 589, subparagraph (5), to reverse the action of the local Assessor by correcting such unequal or discriminatory changes in the 1957 valuations accomplished in the course of the 1958 assessment. To illustrate the practical workings of the procedure as followed by the local Assessor and the Board of Review, let us consider the valuation of the objector Iva Lux, and the changes in valuation of her property. In 1957 the assessed valuation of said objector's lot as finally assessed for the year 1957 was $4180. In 1958, the local Assessor reduced this valuation to $3420. The Board of Review applied an increase of 20%

to all lots, which included said objector's lot, and this raised the valuation of said lot to $4100, which became the final assessed figure for the year 1958. This shows clearly that the objector had a total assessed valuation placed upon her property for the year 1958, after the increase placed thereon by the Board of Review, which was $80 lower than the total assessed valuation she had had for the year 1957. It is felt that this is characteristic, generally, of most of the properties in Bruce Township, as the multiplier applied by the Board of Review, as previously demonstrated, would in most cases not even result in as high an assessed valuation as said property had shown the previous year. The Owens Illinois Glass Factory property which the Board of Review had at individual hearing agreed to grant them a reduction, and in the computation later forgot to do the same, and to which the erroneous figure of the 20% multiplier was added, when this was reduced by the County Court at the hearing thereon, it resulted in it being assessed at approximately 99.8% of the equalized assessed valuation compared with 1957. Whereas, that of the tax objector Iva Lux when increased by the 20% was assessed at approximately 98%, equalized the assessed value of 1957, which shows that the objectors were treated very fairly and equally with said Owens Illinois Glass Company property.

II.

The records of the Board of Review consist of the assessment books, entries therein and affidavit that forms a part thereof.

There is no dispute that the Board of Review is a statutory board and that a record of its actions must be made. However, as has been shown by prior argument and cases cited thereunder in Section I of this brief and argument, the records of the Board of Review include the assessment

books which are the main records of the Board of Review and its actions are noted therein. In so doing compliance is had with Sections 590 and 591, Chapter 120, Illinois Revised Statutes of 1957 which are as follows:

Section 590

"Whenever the board of review in any county containing less than 500,000 inhabitants shall decide to reverse or modify the action of the supervisor of assessments or board of assessors, or county assessor, or the assessment in any case or to change the list as completed, or the assessment or description of any property in any manner, it shall cause the changes to be made at once and entered upon the assessment books."

Section 591

"The board of review in counties containing less than 500,000 inhabitants, shall, on or before the annual date for adjournment as fixed by section 107 of this Act, complete its work and make, or cause to be made, the entries in the assessment books required to make the assessment conform to the changes made therein by the board of review, and shall attach to each of said books an affidavit signed by at least two members of such board, which affidavit shall be substantially in the following form:

State of Illinois)
) ss
County of .....)

We, and each of us, as a member of the board of review of the county of ..... in the State of Illinois, do solemnly swear that the books ..... in number ....., to which this affidavit is attached contain a full and complete list of all the real and personal property in said county subject to taxation for the year ..... so far as we have been able to ascertain the same, and that the assessed value set down in the proper column opposite the several kinds and descriptions of property, is, in our opinion, a just and equal assessment of such property for the purposes of taxation according to law, and that the

footings of the several columns in said book are correct, as we verily believe.

Dated ......"

The record of the Board of Review is not limited to the minute order upon which different meanings are placed as petitioner tries to imply, but as to all of its records which clearly spell out what action the Board took when it had the lands book increased by 10% and the lots book by 20%, signed the affidavit confirming it as the action of the Board of Review and sent a letter on May 12, 1959, to the Department of Revenue of the State of Illinois that the Board had increased the valuations 10% in the lands book and 20% in the lots book, and the State's acceptance thereof. All of these actions being required by Statute. For, if the State Department of Revenue does not accept these figures, said department can equalize them as said clearly in *People* v. *Board of Review of Cook County*, 290 Ill. 467:

"Assessments of property for taxation are not complete until equalization by the State Tax Commission (now Department of Revenue) until which time the assessed value of property is not finally determined."

CONCLUSION

When the complete records of the Board of Review are studied, it is obvious that a horizontal increase in taxes was made under the general published notice of a proposed increase. [illegible] was to maintain equality and uniformity in the t[illegible]d action and that total tax base for 1958 was similar to t[illegible]ax base 1957 as equalized by the State Department of Rev[illegible]he year

As shown by the statement of the case, a prope[illegible]r newspaper publication of a horizontal increase in the t[illegible]tax base was given to all taxpayers in Bruce Township. Si[illegible]nce this is a horizontal increase of assessments and not ind[illegible]lividual, due process of law was accorded to everyone.

WHEREFORE, your Respondent respectfully s[illegible]suggests that the Petitioner's Petition for Writ of Certi[illegible]orari be denied.

Respectfully submitted,

WILLIAM ZWANZIG,
Attorney for Resp[illegible]ondent.

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